

**AMENDMENTS TO THE CLAIMS**

**Please amend the Claims as follows.**

1 (canceled)

2 (previously presented): A light-diffusing sheet comprising a transparent film and a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of the transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain, and

an average height-depth spacing ( $S_m$ ), a center-line average surface roughness ( $R_a$ ) and a ten-point average surface roughness ( $R_z$ ) on the surface with the minute unevenness satisfies the respective following relations:

$$S_m \leq 80 \mu\text{m},$$

$$R_a \leq 0.25 \mu\text{m} \text{ and}$$

$$R_z \leq 9R_a,$$

wherein a  $60^\circ$  glossiness on the surface with the minute unevenness is 70% or less.

3 (canceled)

4 (previously presented): The light-diffusing sheet according to claim 2, wherein the transparent film is a biaxially stretched film.

5 (previously presented): The light-diffusing sheet according to claim 2, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

6 (original): The light-diffusing sheet according to claim 5, wherein the fine particles are organic fine particles.

7 (previously presented): The light-diffusing sheet according to claim 2, wherein the resin coating layer is formed with an ultraviolet curing resin.

8 (previously presented): A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to claim 2.

9 (previously presented): An optical element comprising the light-diffusing sheet according to Claim 2 provided on one side or both sides of an optical element.

10 (original): An image viewing display comprising the optical element according to claim 9.

11 (previously presented): An optical element comprising the light-diffusing sheet according to claim 8 provided on one side or both sides of an optical element.

12 (previously presented): An image viewing display comprising the optical element according to claim 11.

13 (previously presented): The light-diffusing sheet according to claim 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are  $n_x$ ,  $n_y$  and  $n_z$ ; and a thickness of the transparent film is  $d$  (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation  $R_e = (n_x - n_y) \times d \leq 20$  nm and

thickness direction retardation  $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq 30$  nm.

14-19 (canceled)